



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: DRUMMOND SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 43  
DRUMMOND, WI 54832

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** DRUMMOND SANITARY DISTRICT NO. 1

**Utility Address:** P.O. BOX 43  
DRUMMOND, WI 54832

**When was utility organized?** 1/1/1978

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JAMES A CRANDALL

**Title:** TREASURER

**Office Address:**

P.O. BOX 43  
DRUMMOND, WI 54832

**Telephone:** (715) 739 - 6654

**Fax Number:** (715) 739 - 6654

**E-mail Address:** JCRAN@CHEQNET.NET

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MARK A. VAN VLACK

**Title:** CPA

**Office Address:** MAITLAND, SINGLER & VAN VLACK, S.C.

306 W 3RD ST  
ASHALND, WI 54806

**Telephone:** (715) 682 - 5544

**Fax Number:** (715) 682 - 5545

**E-mail Address:** mvanvlack@ncis.net

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** JAMES UNSETH

**Title:** PRESIDENT

**Office Address:**

P.O. BOX 8  
DRUMMOND, WI 54832

**Telephone:** (715) 739 - 6288

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MARK A. VAN VLACK**Title:** CPA**Office Address:** MAITLAND, SINGLER & VAN VLACK, S.C.  
306 W 3RD ST  
ASHLAND, WI 54806**Telephone:** (715) 682 - 5544**Fax Number:** (715) 682 - 5545**E-mail Address:** mvanvlack@ncis.net**Date of most recent audit report:** 3/31/2004**Period covered by most recent audit:** 12/31/03

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR MARK JEROME**Title:** OPERATOR**Office Address:**  
P.O. BOX 43  
DRUMMOND, WI 54832**Telephone:** (715) 739 - 6244**Fax Number:****E-mail Address:**

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**Name of utility commission/committee:** BOARD OF COMMISSIONERS

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**Names of members of utility commission/committee:**

MS SUSAN MILLER, SECRETARY

MR DANIEL SLATERY, COMMISSIONER

MR JIM UNSETH, PRESIDENT

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

NONE

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	61,258	60,309	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	40,462	37,364	2
Depreciation Expense (403)	17,316	22,179	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,280	1,410	5
<b>Total Operating Expenses</b>	<b>59,058</b>	<b>60,953</b>	
<b>Net Operating Income</b>	<b>2,200</b>	<b>(644)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>2,200</b>	<b>(644)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,491	3,059	9
Miscellaneous Nonoperating Income (421)	23,056	(1,185)	10
<b>Total Other Income</b>	<b>25,547</b>	<b>1,874</b>	
<b>Total Income</b>	<b>27,747</b>	<b>1,230</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	6,084	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>6,084</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>21,663</b>	<b>1,230</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	13,415	14,715	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>13,415</b>	<b>14,715</b>	
<b>Net Income</b>	<b>8,248</b>	<b>(13,485)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(293,274)	(279,789)	19
Balance Transferred from Income (433)	8,248	(13,485)	20
Miscellaneous Credits to Surplus (434)	1,078,642	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>793,616</b>	<b>(293,274)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	61,258		61,258	1
<b>Total (Acct. 400):</b>	<b>61,258</b>	<b>0</b>	<b>61,258</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	40,462		40,462	2
<b>Total (Acct. 401):</b>	<b>40,462</b>	<b>0</b>	<b>40,462</b>	
<b>Depreciation Expense (403):</b>				
Derived	17,316		17,316	3
<b>Total (Acct. 403):</b>	<b>17,316</b>	<b>0</b>	<b>17,316</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,280		1,280	5
<b>Total (Acct. 408):</b>	<b>1,280</b>	<b>0</b>	<b>1,280</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>2,200</b>	<b>0</b>	<b>2,200</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST ON INVESTMENTS	782	0	782	10
INTEREST ON SPECIAL ASSESSMENTS	0	1,709	1,709	11
<b>Total (Acct. 419):</b>	<b>782</b>	<b>1,709</b>	<b>2,491</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		10,000	<b>10,000 12</b>
NON REGULATED SEWER UTILITY	(2,209)	14,500	<b>12,291 13</b>
MISCELLANEOUS	765	0	<b>765 14</b>
<b>Total (Acct. 421):</b>	<b>(1,444)</b>	<b>24,500</b>	<b>23,056</b>
<b>TOTAL OTHER INCOME:</b>	<b>(662)</b>	<b>26,209</b>	<b>25,547</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	<b>0 15</b>
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		6,084	<b>6,084 16</b>
NONE	0	0	<b>0 17</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>6,084</b>	<b>6,084</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>6,084</b>	<b>6,084</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	13,415		<b>13,415 18</b>
<b>Total (Acct. 427):</b>	<b>13,415</b>	<b>0</b>	<b>13,415</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		<b>0 19</b>
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		<b>0 20</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		<b>0 21</b>
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		<b>0 22</b>
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>13,415</b>	<b>0</b>	<b>13,415</b>
<b>NET INCOME:</b>	<b>(11,877)</b>	<b>20,125</b>	<b>8,248</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(293,274)	0	(293,274) 24
<b>Total (Acct. 216):</b>	<b>(293,274)</b>	<b>0</b>	<b>(293,274)</b>
Balance Transferred from Income (433):			
Derived	(11,877)	20,125	8,248 25
<b>Total (Acct. 433):</b>	<b>(11,877)</b>	<b>20,125</b>	<b>8,248</b>
Miscellaneous Credits to Surplus (434):			
RECLASS CONTRIBUTED CAPITAL 1/1/03	0	1,078,642	1,078,642 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>1,078,642</b>	<b>1,078,642</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(305,151)</b>	<b>1,098,767</b>	<b>793,616</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	61,258	0	0	0	61,258	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>61,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,258</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,272,271	1,245,991	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	326,375	303,055	<b>2</b>
<b>Net Utility Plant</b>	<b>945,896</b>	<b>942,936</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	796,689	783,958	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	425,072	407,036	<b>4</b>
<b>Net Nonutility Property</b>	<b>371,617</b>	<b>376,922</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	23,436	27,342	<b>6</b>
Special Funds (125)	28,473	27,383	<b>7</b>
<b>Total Other Property and Investments</b>	<b>423,526</b>	<b>431,647</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	46,459	29,129	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	8,985	8,087	<b>11</b>
Other Accounts Receivable (143)	13,902	13,498	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	2,725	2,293	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	2,166	1,696	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>74,237</b>	<b>54,703</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,443,659</b>	<b>1,429,286</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	378,819	78,974	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	793,616	(293,274)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,172,435</b>	<b>(214,300)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	224,620	236,649	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	27,424	27,424	<b>26</b>
<b>Total Long-Term Debt</b>	<b>252,044</b>	<b>264,073</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	12,607	45,185	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	6,573	5,187	<b>32</b>
Other Current and Accrued Liabilities (238)	0	15,837	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>19,180</b>	<b>66,209</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,313,304	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,443,659</b>	<b>1,429,286</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	1,245,991	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	707,257	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	565,014	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>1,272,271</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	241,497	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	84,878	0	0	0	12
<b>Total Accumulated Provision</b>	<b>326,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>945,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	303,055				<b>303,055</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	17,316				<b>17,316</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>17,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,316</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	80				<b>80</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
1/1/03 CONTRIBUTED CAPITAL	78,794				<b>78,794</b>	<b>18</b>
<b>Total debits</b>	<b>78,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,874</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>241,497</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>241,497</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	6,084				<b>6,084</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	78,794				<b>78,794</b>	<b>10</b>
<b>Total credits</b>	<b>84,878</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,878</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>84,878</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,878</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					<b>19</b>
If yes, what is the rate?						<b>20</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	783,958	12,731		<b>796,689</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>783,958</b>	<b>12,731</b>	<b>0</b>	<b>796,689</b>	
Less accum. prov. depr. & amort. (122)	407,036	18,036		<b>425,072</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>376,922</b>	<b>(5,305)</b>	<b>0</b>	<b>371,617</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			0	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	78,974	1
<b>Changes during year (explain):</b>		
RECLASS CONTRIBUTIONS AT 1/1/03 - GOVT GRANTS	234,663	2
GOVT GRANTS - 2003	65,182	3
<b>Balance end of year</b>	<b>378,819</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER & SEWER REVENUE REFUNDING BON	08/01/2001	08/01/2011	5.75%	113,738	<b>1</b>
WATER & SEWER REVENUE BOND SERIES 201	08/08/2001	08/01/2041	4.50%	110,882	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>224,620</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
STATE BANK OF DRUMMOND - LAKE PROJECT	10/05/2000	09/01/2010	5.75%	27,424	1
<b>Total for Account 224</b>				<b>27,424</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,280	2
Charged electric department expense		3
Charged sewer department expense	1,203	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>2,483</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,406	7
PSC Remainder Assessment	77	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>2,483</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER	0			0	1
BOND SERIES 2001A REFUNDING WATER	1,192	2,733	2,801	1,124	2
BOND SERIES 2001A REFUNDING SEWER	1,788	4,099	4,201	1,686	3
BOND SERIES 2001B REVENUE	2,095	5,006	5,027	2,074	4
<b>Subtotal</b>	<b>5,075</b>	<b>11,838</b>	<b>12,029</b>	<b>4,884</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
WATER	112	1,577		1,689	6
NONE	0			0	7
<b>Subtotal</b>	<b>112</b>	<b>1,577</b>	<b>0</b>	<b>1,689</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,187</b>	<b>13,415</b>	<b>12,029</b>	<b>6,573</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVABLE	23,436	2
<b>Total (Acct. 124):</b>	<b>23,436</b>	
<b>Special Funds (125):</b>		
BOND REDEMPTION FUNDS	28,473	3
<b>Total (Acct. 125):</b>	<b>28,473</b>	
<b>Notes Receivable (141):</b>		
NONE	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	8,985	5
Electric	0	6
Sewer (Regulated)	0	7
<b>Other (specify):</b>		
NONE	0	8
<b>Total (Acct. 142):</b>	<b>8,985</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	13,902	9
Merchandising, jobbing and contract work	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 143):</b>	<b>13,902</b>	
<b>Receivables from Municipality (145):</b>		
BAYFIELD COUNTY TAX ROLL - DELINQUENT ACCOUNTS	2,725	12
<b>Total (Acct. 145):</b>	<b>2,725</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	2,166	13
<b>Total (Acct. 165):</b>	<b>2,166</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
NONE	0	16
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	17
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	558,203	0	0	0	<b>558,203</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	272,276	0	0	0	<b>272,276</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>285,927</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>285,927</b>	
Net Operating Income	2,200	0	0	0	<b>2,200</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>0.77%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.77%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

NONE

**3. Extensions of service.**

NONE

**4. Estimated changes in revenues due to rate changes.**

NONE

**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

**6. Formal proceedings with the Public Service Commission.**

NONE

**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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NONE

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	789,675	0	0	523,629	0	<b>1,313,304</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	789,675			523,629		<b>1,313,304</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	60,487	59,883	1
<b>Total Sales of Water</b>	<b>60,487</b>	<b>59,883</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	218	171	2
Other Water Revenues (474)	553	255	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>	<b>771</b>	<b>426</b>	
<b>Total Operating Revenues</b>	<b>61,258</b>	<b>60,309</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	24,251	20,260	5
General Operating Expenses (680-690)	16,211	17,104	6
<b>Total Operation and Maintenance Expenses</b>	<b>40,462</b>	<b>37,364</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	17,316	22,179	7
Amortization Expense (404)	0	0	8
Taxes (408)	1,280	1,410	9
<b>Total Other Operating Expenses</b>	<b>18,596</b>	<b>23,589</b>	
<b>Total Operating Expenses</b>	<b>59,058</b>	<b>60,953</b>	
<b>NET OPERATING INCOME</b>	<b>2,200</b>	<b>(644)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	5	91	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>5</b>	<b>91</b>	
Metered Sales to General Customers (461)				
Residential	103	3,701	19,582	4
Commercial	16	1,205	5,054	5
Industrial	3	1,602	4,076	6
<b>Total Metered Sales to General Customers (461)</b>	<b>122</b>	<b>6,508</b>	<b>28,712</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		27,949	8
Other Sales to Public Authorities (464)	9	1,073	3,735	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>133</b>	<b>7,586</b>	<b>60,487</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	27,949	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>27,949</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	218	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>218</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
MISCELLANEOUS	553	8
<b>Total Other Water Revenues (474)</b>	<b>553</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	11,374	13,345	<b>1</b>
Purchased Water (610)		0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	1,875	1,759	<b>3</b>
Chemicals (630)		0	<b>4</b>
Supplies and Expenses (640)	7,121	4,230	<b>5</b>
Repairs of Water Plant (650)	3,358	385	<b>6</b>
Transportation Expenses (660)	523	541	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>24,251</b>	<b>20,260</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	4,350	4,350	<b>8</b>
Office Supplies and Expenses (681)	1,149	1,297	<b>9</b>
Outside Services Employed (682)	2,667	2,690	<b>10</b>
Insurance Expense (684)	3,120	2,686	<b>11</b>
Employees Pensions and Benefits (686)	4,906	4,852	<b>12</b>
Regulatory Commission Expenses (688)		0	<b>13</b>
Miscellaneous General Expenses (689)	19	1,229	<b>14</b>
Uncollectible Accounts (690)		0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>16,211</b>	<b>17,104</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>40,462</b>	<b>37,364</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security	WAGES	1,203	1,354	3
PSC Remainder Assessment		77	56	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>1,280</b>	<b>1,410</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	763		3
<b>Total Intangible Plant</b>	<b>763</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	3,374		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	12,917		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>16,291</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	20,733		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	30,903		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,275		20
<b>Total Pumping Plant</b>	<b>58,911</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,888		23
<b>Total Water Treatment Plant</b>	<b>2,888</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			763	3
<b>Total Intangible Plant</b>	0	0	763	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			3,374	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			12,917	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	16,291	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			20,733	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			30,903	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,275	20
<b>Total Pumping Plant</b>	0	0	58,911	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,888	23
<b>Total Water Treatment Plant</b>	0	0	2,888	



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,935		24
Structures and Improvements (341)	9,683		25
Distribution Reservoirs and Standpipes (342)	641,689		26
Transmission and Distribution Mains (343)	356,362	62,487	27
Fire Mains (344)	0		28
Services (345)	44,420	841	29
Meters (346)	10,981		30
Hydrants (348)	41,994		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,108,064</b>	<b>63,328</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	757	198	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	11,151		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>11,908</b>	<b>198</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,198,825</b>	<b>63,526</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,198,825</b>	<b>63,526</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			2,935 24
Structures and Improvements (341)			9,683 25
Distribution Reservoirs and Standpipes (342)		(327,223)	314,466 26
Transmission and Distribution Mains (343)		(183,724)	235,125 27
Fire Mains (344)			0 28
Services (345)		(22,652)	22,609 29
Meters (346)	80		10,901 30
Hydrants (348)		(21,415)	20,579 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>80</b>	<b>(555,014)</b>	<b>616,298</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			955 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			11,151 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>12,106</b>
<b>Total utility plant in service directly assignable</b>	<b>80</b>	<b>(555,014)</b>	<b>707,257</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>80</b>	<b>(555,014)</b>	<b>707,257</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		10,000	27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>10,000</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>10,000</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>0</b>	<b>10,000</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		327,223	327,223 26
Transmission and Distribution Mains (343)		183,724	193,724 27
Fire Mains (344)			0 28
Services (345)		22,652	22,652 29
Meters (346)			0 30
Hydrants (348)		21,415	21,415 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>555,014</b>	<b>565,014</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>555,014</b>	<b>565,014</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>555,014</b>	<b>565,014</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			773	773	1
February			939	939	2
March			1,115	1,115	3
April			864	864	4
May			686	686	5
June			557	557	6
July			1,746	1,746	7
August			496	496	8
September			658	658	9
October			816	816	10
November			711	711	11
December			715	715	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>10,076</b>	<b>10,076</b>	
Less: Water sold				7,586	13
Volume pumped but not sold				2,490	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				524	16
Volume related to equipment/system malfunction				229	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				753	19
Volume pumped but unaccounted for				1,737	20
Percent of water lost				17%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				118	23
Date of maximum: 3/24/2003					24
Cause of maximum:					25
HYDRANT FLUSH					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 1/5/2003					27
Total KWH used for pumping for the year				19,066	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELLHOUSE	1	97	10	280,000	Yes	<b>1</b>



**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	1		<b>1</b>
Location	MAIN WELL HOUSE		<b>2</b>
Purpose	P		<b>3</b>
Destination	R		<b>4</b>
Pump Manufacturer	RED JACKET		<b>5</b>
Year Installed	1989		<b>6</b>
Type	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	1		<b>8</b>
Pump Motor or Standby Engine Mfr	BERKLEY		<b>10</b>
Year Installed	1989		<b>11</b>
Type	ELECTRIC		<b>12</b>
Horsepower	20		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			<b>14</b>
Location			<b>15</b>
Purpose			<b>16</b>
Destination			<b>17</b>
Pump Manufacturer			<b>18</b>
Year Installed			<b>19</b>
Type			<b>20</b>
Actual Capacity (gpm)			<b>21</b>
Pump Motor or Standby Engine Mfr			<b>22</b>
Year Installed			<b>23</b>
Type			<b>24</b>
Horsepower			<b>25</b>
			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES</b>			<b>2</b>
<b>OR ELEVATED TANKS</b>			<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		<b>4</b>
Year constructed	2001		<b>5</b>
Primary material (earthen, steel, concrete, other)	STEEL		<b>6</b>
Elevation difference in feet (See Headnote 3.)	130		<b>7</b>
Total capacity in gallons (actual)	200,000		<b>8</b>
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER		<b>11</b>
Filters, type (gravity, pressure, other, none)	NONE		<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		<b>13</b>
Is a corrosion control chemical used (yes, no)?	Y		<b>14</b>
Is water fluoridated (yes, no)?	N		<b>15</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	11,414	500	0	0	11,914
P	D	8.000	9,400	0	0	0	9,400
P	S	8.000	26	0	0	0	26
M	D	12.000	871	0	0	0	871
<b>Total Within Municipality</b>			<b>21,711</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>22,211</b>
<b>Total Utility</b>			<b>21,711</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>22,211</b>

1  
2  
3  
4

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	102	2	0	0	104	0	1
M	1.000	20	0	0	(3)	17		2
M	1.250	2	0	0	0	2		3
M	1.500	1	0	0	4	5	0	4
M	2.000	1	0	0	0	1		5
M	3.000	1	0	0	0	1		6
<b>Total Utility</b>		<b>127</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>130</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	117	0	0	0	117	20	1
1.000	8	0	0	0	8	0	2
1.250	2	0	0	0	2	0	3
1.500	8	0	1	0	7	0	4
2.000	2	0	0	0	2	2	5
3.000	1	0	0	0	1	1	6
<b>Total:</b>	<b>138</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>137</b>	<b>23</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	104	6	1	4	0	2	117	1
1.000	0	4	1	2	0	1	8	2
1.250	0	2	0	0	0	0	2	3
1.500	0	0	1	3	0	3	7	4
2.000	0	1	0	0	0	1	2	5
3.000	0	0	0	1	0	0	1	6
<b>Total:</b>	<b>104</b>	<b>13</b>	<b>3</b>	<b>10</b>	<b>0</b>	<b>7</b>	<b>137</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	47				47	2
<b>Total Fire Hydrants</b>	<b>47</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	47
Number of distribution system valves end of year:	87
Number of distribution valves operated during year:	87

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

ACCOUNT 640 & 650 - THE UTILITY SPENT MORE TIME IN 2003 REPAIRING ITS WATER PLANT THAN IT DID IN 2002. AS A RESULT MORE WAS SPENT ON SUPPLIES AND REPAIRS THAN 2002.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

THE ADJUSTMENTS ON SCHEDULE W - 8 ARE THE RESULT OF RECLASSIFYING PLANT ACCOUNTS FUNDED BY CONTRIBUTIONS FROM CUSTOMERS.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

#### General footnotes

SEE EXPLANATION FOR SCHEDULE W - 8.

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### Water Mains (Page W-17)

#### General footnotes

THE ADDITIONS TO WATER MAINS WERE FINANCED BY THE CUSTOMER OR THROUGH GOVERNMENT GRANTS TO THE MUNICIPALITY.

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### Water Services (Page W-18)

#### General footnotes

THE COST OF NEW SERVICES WERE CHARGED TO THE CUSTOMER OR FUNDED BY A GOVERNMENTAL TO THE MUNICIPALITY.

#### Explain all reported Adjustments.

THE UTILITY ADJUSTED THE SERVICES COUNT TO THE ACTUAL COUNT.

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